

R861. Tax Commission, Administration.

R861-1A. Administrative Procedures.

R861-1A-20. Time of Appeal Pursuant to Utah Code Ann. Sections 59-1-301, 59-1-501, 59-2-1007, 59-7-517, 59-10-532, 59-10-533, ~~[59-10-535]~~ 59-10-535, 59-12-114, 59-13-210, 63-46b-3, and 63-46b-14.

~~[A-]~~ (1) A request for a hearing to correct a property tax assessment pursuant to Section 59-2-1007 must be in writing. The request is deemed to be timely if:

~~[1-]~~ (a) it is received in the ~~[Tax Commission]~~ commission offices on or before the close of business of the last day of the time frame provided by statute; or

~~[2-]~~ (b) the date of the postmark on the envelope or cover indicates that the request was mailed on or before June 1.

~~[B-]~~ (2) ~~[A]~~ Except as provided in Subsection (3), a petition for redetermination must be received in the commission offices no later than 30 days from the date of a notice that creates the right to appeal. The petition is deemed to be timely if:

~~[1-]~~ (a) the petition is received in the ~~[Tax Commission]~~ commission offices on or before the close of business of the last day of the ~~[time frame provided by statute]~~ 30-day period; or

~~[2-]~~ (b) the date of the postmark on the envelope or cover indicates that the request was mailed on or before the last day of the ~~[time frame provided by statute]~~ 30-day period.

(3) A petition for redetermination filed in accordance with Sections 59-10-532 or 59-10-533 is deemed to be timely if:

(a) the petition is received in the commission offices on or before the close of business of the last day of the time frame provided by statute; or

(b) the date of the postmark on the envelope or cover indicates that the request was mailed on or before the last day of the time frame provided by statute.

~~[C-]~~ (4) Any party adversely affected by an order of the ~~[Commission]~~ commission may seek judicial review within the time frame provided by statute. Copies of the appeal shall be served upon the ~~[Commission]~~ commission and upon the Office of the Attorney General.

KEY: developmentally disabled, grievance procedures, taxation, disclosure requirements